

Jaclyn Moyer

PARTNER

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Jaclyn Moyer's practice focuses on securities litigation and enforcement. She has represented Big Four accounting firms, financial institutions, private equity funds, broker-dealers, hedge funds and individuals under investigation by the Securities and Exchange Commission, the Department of Justice, the Public Company Accounting Oversight Board, self-regulatory organizations, and state attorneys general in a variety of matters, including matters involving allegations of financial and accounting fraud, insider trading, disclosure improprieties, violations of the Foreign Corrupt Practices Act, and non-compliance with audit and regulatory standards. She has experience representing clients in parallel civil, regulatory, and criminal proceedings, as well as with complex commercial litigation.

Professional Activities

Ms. Moyer is a member of the Women's White Collar Defense Association. Ms. Moyer was recently a guest lecturer at a Governance of Financial Reporting class at Columbia Law School where she taught on SEC and PCAOB enforcement.

Solutions

Commercial Litigation

Litigation

Securities Litigation

Cross-Border Investigations
and Compliance

Professional Services

White Collar Defense and
Investigations

Investigations

Securities Enforcement

Experience

- Led a Special Committee review of a Big Four accounting firm concerning conduct associated with internally-administered training courses and subsequently acted as co-counsel in SEC enforcement inquiry
- Lead counsel for a Big Four accounting firm in an SEC enforcement investigation concerning litigation reserves
- Lead counsel for a Big Four accounting firm in a regulatory investigation concerning auditor independence issues
- Counsel to numerous Big Four foreign network firms in regulatory investigations conducted by the SEC and PCAOB
- Counsel to Texas Attorney General Ken Paxton, who was sued (in his personal capacity) by the SEC for securities fraud, argued broker-dealer issues at oral argument and obtained total dismissal with prejudice of all claims at motion to dismiss
- Counsel for the chief financial officer of a Fortune 15 company in an SEC investigation concerning accounting practices and earnings guidance
- Counsel to a major financial institution in an SEC investigation into cyber security practices
- Counsel to a financial institution in connection with a series of high profile law enforcement and regulatory investigations conducted by, among others, the US Department of Justice, the UK Financial Conduct Authority, the Securities and Exchange Commission, the Commodities Futures Trading Commission, the Office of the Comptroller of the Currency, the Federal Reserve, and the US Senate Permanent Subcommittee on Investigations
- Counsel to mutual fund directors in an SEC enforcement investigation
- Counsel to a private equity firm and several of its officers in an SEC enforcement investigation
- Counsel to a major defense contractor in an inquiry conducted by the Office of the Chief Accountant
- Advised hedge funds on intellectual property and other issues arising in the context of examinations being conducted by the SEC's Office of Compliance Inspection & Examinations

Pro Bono Work

- Drafted wills and powers of attorney in partnership with Legal Counsel for the Elderly
- Briefed and argued criminal appeals before the Court of Appeals of Maryland and Maryland Court of Special Appeals, obtaining complete reversal of convictions in *Elliott v. State*, No. 24, Oct. Term 2010
- Represented combat veterans in successful appeals from initial denials of disability benefits before the United States Court of Appeals for Veterans Claims and the Board of Veteran's Appeals

Credentials

EDUCATION

JD, Duke University, 2003

magna cum laude

MA, Political Science, Duke University, 2003

AB, Princeton University, 1999

summa cum laude

ADMISSIONS

District of Columbia

Pennsylvania

CLERKSHIPS

The Hon. Julia Smith Gibbons,
US Court of Appeals for the
Sixth Circuit, 2003 - 2004